

South Carolina Historic Rehabilitation Incentives

Certified Rehabilitation Application

S2 — Description of Rehabilitation

Use this form to apply for certification of rehabilitation work on a 'certified historic residential structure,' in accordance with South Carolina Code of Laws 1976 Section 12-6-3535(B). Certification is provided in a two-step process; certification of proposed work and verification of completed work. Certification is required prior to the beginning of the rehabilitation work. Send a separate application for each historic building, unless they were functionally related during the historic period, in those cases send them as a historic complex. Applications are complete only if they include the attachments as listed below.

Send the signed and completed form to State Tax Credit Review, State Historic Preservation Office, SC Department of Archives and History, 8301 Parklane Road, Columbia, SC 29223. Phone: 803-896-6183. <http://shpo.sc.gov>

Please print in ink or type the information that you provide.

1. PROPERTY INFORMATION

Historic Property Name _____ County _____

Address _____ City _____, South Carolina ZIP _____

Use ☐ Income-producing — **STOP** — You must complete the federal application instead

☐ Owner-occupied residence

☐ Mixed-use — Note: the portion of the building that is an owner-occupied residence is eligible for this program

Estimated project start date _____ You must receive approval PRIOR to beginning work

Estimated project completion date _____ Estimated total project costs \$ _____

Estimated 'rehabilitation expenses' \$ _____ Rehabilitation expenses' must exceed \$15,000 within a 36-month period to be eligible for this program. You should let the contractor know that costs must be reported in a specific format — see S3 form, Section 4, Rehabilitation Expenses List. It is easiest to set up the costs in this format prior to construction.

2. PROJECT CONTACT (if different from the taxpayer)

Name _____ Day Phone _____ E-mail _____

Address _____ City _____ State _____ ZIP _____

3. TAXPAYER'S STATEMENT — By signing this form, I attest that: I have an ownership interest in the building; I intend to reside in it; and the information provided herein is true and complete to the best of my knowledge. Further, I understand that falsification of factual representations in this application is subject to civil and criminal penalties as provided in 12-54-43 and 12-54-44 of the SC Code of Laws, 1976.

Name _____ Day Phone _____ E-mail _____

Address _____ City _____ State _____ ZIP _____

Signature _____ Date _____

4. ATTACHMENTS

Include the following information with your signed and completed application. We must place incomplete applications on hold until you provide the requested information. Please send complete information with the initial submission.

☐ Complete and signed S1 and S2 forms.

☐ **Photographs**, keyed to the rehabilitation plans, of the exterior and the interior showing the areas where rehabilitation will be performed, as well as overall views of the building and site. [see Instructions]

☐ **Sketches or architectural floor plans** of pre-rehabilitation conditions. [see Instructions]

☐ **Sketches or architectural floor plans** and elevation drawings (if needed) of the proposed work. [see Instructions]

☐ Samples of roofing, window glazing, etc. as needed. See *Tips for Approval of Proposed Work*.

STATE HISTORIC PRESERVATION OFFICE USE ONLY

☐ The rehabilitation work as described in this application and attachments is certified and would meet the Secretary of the Interior's *Standards for Rehabilitation* if completed as described.

☐ The rehabilitation work as described in this application and attachments would meet the *Standards for Rehabilitation* ONLY if the special condition(s) on the attached sheet is (are) met. Send a revised proposal on an S2 — *Amendment* form to address the work covered by the special conditions.

☐ The rehabilitation work as described in this application and attachments does not appear to meet the *Standards for Rehabilitation* and is not approved for this property. The attached sheet describes the specific problems with the proposed work. Contact the South Carolina Department of Archives and History to resolve these issues prior to beginning rehabilitation work.

State Historic Preservation Officer — Authorized Signature

Date

S— —
Project Number

☐ See attached sheets

January 2012

Certified Rehabilitation Application — S2

5. SUMMARY OF REHABILITATION PROJECT

Historic Property Name _____ County _____

Address _____ City _____, South Carolina ZIP _____

Provide a check for EACH CATEGORY in the following list. Check “Yes” if it is included in your project or “No” if you will not be doing any work in that category. Generally costs associated with work in **BOLD** are eligible for the state tax credit.

- | Yes | No | Description of work (see <i>Tips for Approval of Proposed Work</i> for documentation requirements) |
|-----------------------|-----------------------|---|
| <input type="radio"/> | <input type="radio"/> | Roof — roofing, flashing, roof deck, roof structure, dormers, vents, chimneys |
| <input type="radio"/> | <input type="radio"/> | Exterior walls — repairing brick or stone masonry, repointing mortar joints, patching stucco, repairing, patching, or replacing historic wood or metal features, painting |
| <input type="radio"/> | <input type="radio"/> | Windows and doors — repairing existing windows, new sash where missing or too deteriorated to repair, hood mold, sills, shutters, exterior door and window frames, exterior doors, sidelights, transoms |
| <input type="radio"/> | <input type="radio"/> | Porches — roof, flashing, deck, structure, columns, posts, railings, flooring, floor structure, foundation |
| <input type="radio"/> | <input type="radio"/> | Foundations — repairing brick or stone masonry, repointing mortar joints, patching stucco |
| <input type="radio"/> | <input type="radio"/> | Exterior Restoration — Removal of later features and new work duplicating missing historic features |
| <input type="radio"/> | <input type="radio"/> | Repair and stabilization of historic structural systems — structural repair and stabilization of all historic structural elements exclusive of interior finish materials (interior finish materials are not included — except plaster, see below). |
| <input type="radio"/> | <input type="radio"/> | Restoration of historic plaster — work done on historic plaster, including repair of historic plaster, new plaster where it was a documented historic finish, use of wood or metal lath, documented decorative or flat plaster features. |
| <input type="radio"/> | <input type="radio"/> | Energy efficiency measures except insulation in frame walls — insulation in the attic or crawlspace. Interior or exterior storm windows. Storm doors. Weather-stripping. |
| <input type="radio"/> | <input type="radio"/> | Repairs or rehabilitation of heating, air-conditioning, or ventilating systems — repairs to existing or installation of new HVAC systems. Installing flue liners in historic chimneys. |
| <input type="radio"/> | <input type="radio"/> | Repairs or rehabilitation of electrical or plumbing systems exclusive of new electrical appliances and electrical or plumbing fixtures — repairs to existing or installation of new electrical service from the point of supply by the utility to the outlets or junction boxes for fixtures. Repairs to existing or installation of new plumbing system from the supply at the water meter (or at the supply side of the pump for a well) to the fixtures and on the sanitary sewer system from the fixture to the sewer or septic tank (excluding the tank and drainfield). Repairs to existing historic electrical and plumbing fixtures. |
| <input type="radio"/> | <input type="radio"/> | Architectural and engineering fees |
| <input type="radio"/> | <input type="radio"/> | Interior alterations — floor plan changes |
| <input type="radio"/> | <input type="radio"/> | Changes in the kitchen |
| <input type="radio"/> | <input type="radio"/> | Changes in the bathroom(s) |
| <input type="radio"/> | <input type="radio"/> | Interior painting, wallpaper, other decorative finishes |
| <input type="radio"/> | <input type="radio"/> | Removal or alteration of significant historic features (circle all that apply) — crown molding, picture rail, beaded board, chair rail, wainscot, baseboard, wood floor, tile floor, stairs, door trim, window trim, transoms, historic hardware, |
| | | other (list) _____ |
| <input type="radio"/> | <input type="radio"/> | An addition to the existing building |
| <input type="radio"/> | <input type="radio"/> | New building on the site |
| <input type="radio"/> | <input type="radio"/> | Work on historic outbuildings |
| <input type="radio"/> | <input type="radio"/> | Work on non-historic outbuildings |
| <input type="radio"/> | <input type="radio"/> | Site work — grading |
| <input type="radio"/> | <input type="radio"/> | Landscaping — plantings |
| <input type="radio"/> | <input type="radio"/> | Fences, other non-planting landscape features |
| <input type="radio"/> | <input type="radio"/> | Other (describe) _____ |
| <input type="radio"/> | <input type="radio"/> | Other (describe) _____ |
| <input type="radio"/> | <input type="radio"/> | Other (describe) _____ |
| <input type="radio"/> | <input type="radio"/> | Other (describe) _____ |

Certified Rehabilitation Application — S2

6. DETAILED DESCRIPTION OF PROPOSED REHABILITATION WORK

Page ____ of ____

Historic Property Name _____ County _____

Address _____ City _____, South Carolina ZIP _____

Provide a detailed description of the proposed rehabilitation work. **Include a description of work for each category that you checked in Section 5. Summary of Rehabilitation Project.** You may provide a separate description of individual features within a category of work. You must describe all repairs, alterations, rehabilitation, and new construction on the building(s) and the property on which it (they) are located. See the *Tips for Approval of Proposed Work* for a description of the documentation that is required for your application to be complete. Provide the description of each existing historic feature in the top section and the description of the proposed work in the bottom section. Use as many boxes as you need to completely describe your project. **Make copies of this page as needed.**

Feature _____

Approximate date of feature _____

Describe existing conditions

Describe proposed work

See photographs # _____, and/or plans # _____

Feature _____

Approximate date of feature _____

Describe existing conditions

Describe proposed work

See photographs # _____, and/or plans # _____

Feature _____

Approximate date of feature _____

Describe existing conditions

Describe proposed work

See photographs # _____, and/or plans # _____

Certified Rehabilitation Application — S2

6. DETAILED DESCRIPTION OF PROPOSED REHABILITATION WORK

Page ____ of ____

Historic Property Name _____ County _____

Address _____ City _____, South Carolina ZIP _____

Provide a detailed description of the proposed rehabilitation work. **Include a description of work for each category that you checked in Section 5. Summary of Rehabilitation Project.** You may provide a separate description of individual features within a category of work. You must describe all repairs, alterations, rehabilitation, and new construction on the building(s) and the property on which it (they) are located. See the *Tips for Approval of Proposed Work* for a description of the documentation that is required for your application to be complete. Provide the description of each existing historic feature in the top section and the description of the proposed work in the bottom section. Use as many boxes as you need to completely describe your project. **Make copies of this page as needed.**

Feature _____

Approximate date of feature _____

Describe existing conditions

Describe proposed work

See photographs # _____, and/or plans # _____

Feature _____

Approximate date of feature _____

Describe existing conditions

Describe proposed work

See photographs # _____, and/or plans # _____

Feature _____

Approximate date of feature _____

Describe existing conditions

Describe proposed work

See photographs # _____, and/or plans # _____

Certified Rehabilitation Application — S2

6. DETAILED DESCRIPTION OF PROPOSED REHABILITATION WORK

Page ____ of ____

Historic Property Name _____ County _____

Address _____ City _____, South Carolina ZIP _____

Provide a detailed description of the proposed rehabilitation work. **Include a description of work for each category that you checked in Section 5. Summary of Rehabilitation Project.** You may provide a separate description of individual features within a category of work. You must describe all repairs, alterations, rehabilitation, and new construction on the building(s) and the property on which it (they) are located. See the *Tips for Approval of Proposed Work* for a description of the documentation that is required for your application to be complete. Provide the description of each existing historic feature in the top section and the description of the proposed work in the bottom section. Use as many boxes as you need to completely describe your project. **Make copies of this page as needed.**

Feature _____

Approximate date of feature _____

Describe existing conditions

Describe proposed work

See photographs # _____, and/or plans # _____

Feature _____

Approximate date of feature _____

Describe existing conditions

Describe proposed work

See photographs # _____, and/or plans # _____

Feature _____

Approximate date of feature _____

Describe existing conditions

Describe proposed work

See photographs # _____, and/or plans # _____

Certified Rehabilitation Application — S2

6. DETAILED DESCRIPTION OF PROPOSED REHABILITATION WORK

Page ____ of ____

Historic Property Name _____ County _____

Address _____ City _____, South Carolina ZIP _____

Provide a detailed description of the proposed rehabilitation work. **Include a description of work for each category that you checked in Section 5. Summary of Rehabilitation Project.** You may provide a separate description of individual features within a category of work. You must describe all repairs, alterations, rehabilitation, and new construction on the building(s) and the property on which it (they) are located. See the *Tips for Approval of Proposed Work* for a description of the documentation that is required for your application to be complete. Provide the description of each existing historic feature in the top section and the description of the proposed work in the bottom section. Use as many boxes as you need to completely describe your project. **Make copies of this page as needed.**

Feature _____

Approximate date of feature _____

Describe existing conditions

Describe proposed work

See photographs # _____, and/or plans # _____

Feature _____

Approximate date of feature _____

Describe existing conditions

Describe proposed work

See photographs # _____, and/or plans # _____

Feature _____

Approximate date of feature _____

Describe existing conditions

Describe proposed work

See photographs # _____, and/or plans # _____

Certified Rehabilitation Application

INSTRUCTIONS

S2 — Description of Rehabilitation

Purpose of this form

The South Carolina Department of Archives and History (Department) uses the *S2 — Description of Rehabilitation* form to certify that the **proposed** rehabilitation work meets the Secretary of the Interior's *Standards for Rehabilitation*. You also need verification from the Department that the completed project was rehabilitated in accordance with the *Standards*. Document the completed work in the *S3 — Documentation of Completed Work* form (see Instructions for S3).

Evaluation process

We consider the work described in the application and determine whether or not it meets the Secretary of the Interior's *Standards for Rehabilitation* (see below). These broadly-worded concepts are intended to ensure retention of the overall historic character of the historic property as expressed through historic materials and features. For example, the *Standards* discourage wholesale removal of sound historic materials and/or features and replacement with new materials.

Secretary of the Interior's Standards for Rehabilitation

www.nps.gov/hps/tps/standguide/rehab/rehab_standards.htm

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archaeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

COMPLETING THE S2 FORM

1. Property Information

Use the historic name of the property if you know it. Include the name of any outbuilding if work on it is part of the project, for example: Spencer House and Garage; or Morton Farmhouse and Barn. Include the current street address, city and ZIP code.

Since this program allows different tax credits for different uses, you must indicate how you will use the property. For owner-occupied residences, complete this form. If the project will produce income, then you must use the federal tax application, not this one. For mixed-use buildings (for example, an owner-occupied residence over a shop in a commercial building) you must complete the federal application for the shop and this application for the residence. Contact us early to streamline the necessary reviews.

To be eligible for the owner-occupied residence credit, the project work must be approved in writing before you begin the work. You will also need verification from us that the completed project meets the *Standards for Rehabilitation*. Include in the estimated total project costs all costs on the project. Include in the 'rehabilitation expenses' only

those costs that are covered in the allowable categories (see S3 form Section 4 — Rehabilitation Expenses List). You must spend at least \$15,000 on allowable costs within a 36-month period to be eligible for this tax credit. You will also need to report the rehabilitation expenses in a specific format after the project is completed. Keeping these records will be much easier if the costs are organized in the required categories at the beginning of the project. Consult the S3 form, Section 4 — Rehabilitation Expenses List for that format.

2. Project Contact (if different from the taxpayer)

This is the owner or owner's representative who can answer questions about the project. This person should be familiar with the property and should have a copy of the application.

3. Taxpayer's Statement

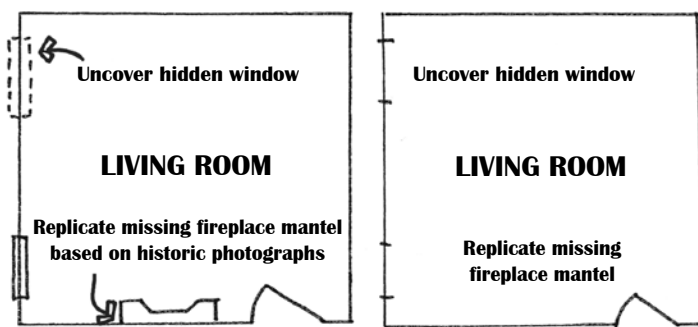
Provide the taxpayer's (owner's) name, information, and an **original signature**. Note that by signing the application, you are stating that you own this building, intend to reside in it, and are providing accurate information on the project.

4. Attachments

Include all of the requested attachments. We must place incomplete applications on hold until we receive the necessary information.

Include clear photographs that document the “before” condition of the residence, interior and exterior, as well as outbuildings, the site, and surroundings. Black and white, color, or digital photographs are acceptable; Provide prints of digital photographs, no more than two images on each 8½ by 11 sheet. Photographs are not returnable. Label your photographs with a number, the property name, address, date, and view. Refer to *Tips for Taking Photographs* for more information. Key your photographs to the application narrative, as appropriate. Images included for the *S1—Evaluation of Significance* do not need to be included with the *S2*.

Drawings or sketches must document the “before” condition of the residence as well as proposed changes. Floor plans can document most rehabilitation projects. Include drawings of the exterior walls (known as elevations), as needed, where changes are proposed to the exterior of the building. Professionally prepared architectural plans are not required, but the project drawings must be clear enough for us to review the work. Provide drawing numbers, a date on the drawing, and key them to the application narrative, as appropriate.



5. Summary of Rehabilitation Project

Use this form to list the scope of your project. Every line must be checked. Place a check in the “yes” column if you are including that work in your project. Place a check in the “no” column if you are not including that work in your project. If you are including work that

is not listed, place a check in an “other” line and describe that work. If this form is not included or is not completed as described above, it will cause a delay in the review of your project. We must know the full scope of your proposed project to review the effect of the work on the historic property.

6. Detailed Description of Proposed Rehabilitation Work

Describe in detail the work that you propose to do on each feature. Include at a minimum each category identified in the Summary (see above) in a separate box. You may provide a separate description of individual features within a category of work. **YOU MUST INCLUDE ALL WORK** (repairs, alterations, rehabilitation, and new construction) on the building(s) and the property on which it (they) are located, **EVEN IF THAT WORK IS NOT ELIGIBLE FOR THE TAX CREDIT**. Provide the approximate date of the feature as well as a description of the existing conditions. Below that in the same box, provide a description of the proposed work. **BE SPECIFIC**. A description such as “Repair or replace existing windows” is too vague for us to review because we do not know which work you will do — repairing windows properly will nearly always meet the *Standards for Rehabilitation*, replacing windows may or may not meet the *Standards*. The description provided by a contractor in his/her bid to you may or may not be specific enough for this review. Please refer to *Tips for Approval of Proposed Work* that describes the documentation requirements for specific historic features. Include the numbers for the photographs that apply to each feature. Also include the drawing number for any drawing that applies to each feature.

S2 — Amendment

Because you will describe the work before you begin construction, you may find that you need to make amendments to your proposal. Use the *S2—Amendment* form for changes to the work proposed in the *S2* form. Provide the name and address of the property as submitted on the *S2* form. Indicate whether you are adding/deleting work on a feature or if you are describing a change to work already proposed. Include the numbers for the photographs that apply to each feature. Also include the drawing number for any drawing that applies to each feature.

Sample Description of Rehabilitation Work

Feature **Living Room Windows**

Approximate date of feature **1917**

Describe existing conditions

Both windows need reglazing and painting.

Window #1 has a rotten sill and the lower sash has several cracked muntins, the meeting rail is deteriorated, and four panes of glass are cracked.

Window #2 has one cracked muntin and two panes of glass are cracked.

Describe proposed work

Window #1 — Replace rotten sill and lower sash, matching material and profile.

Window #2 — Repair cracked muntin, matching material and profile. Replace two panes of glass.

Re-glaze and paint both windows.

See photographs # **5 & 6**, and/or plans # **NA**